

OFFICE OF AUDITOR OF STATE

STATE OF IOWA

Mary Mosiman, CPA Auditor of State

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July 15, 2015

To the Members of the Iowa Ethics and Campaign Disclosure Board:

The Iowa Ethics and Campaign Disclosure Board is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014.

In addition to the CAFR, we also prepare a separate report of recommendations pertaining to each Board's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of the Board did not disclose any findings which we believe were necessary to report for the year ended June 30, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Board during the course of our audit. If you have questions regarding the above information, please contact Donna Kruger at (515) 242-6319.

Auditor of State

WARREN 🖟 JENKINS, CPA Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor David Roederer, Director, Department of Management Glen P. Dickinson, Director, Legislative Services Agency